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GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
TEEN PREGNANCY PROGRAM
FINANCIAL STATEMENTS
JUNE 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-18-04

Terry R. Hall, LLC
Certified Public Accountant

**GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
TEEN PREGNANCY PROGRAM
FINANCIAL STATEMENTS
JUNE 30, 2003**

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Greater Mount Olive Missionary Baptist Church
Baton Rouge, LA 70805

I have compiled the accompanying statement of assets, liabilities, and fund balance-cash basis, of Greater Mount Olive Missionary Baptist Church, Teen Pregnancy Prevention Program as of June 30, 2003 and the statement of cash receipts and expenditures-cash basis for the year then ended, and the accompanying supplementary information-cash basis, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements and supplementary information, information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, fund balances, cash receipts and cash expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.


Terry R. Hall, LLC
Certified Public Accountant

Baton Rouge, Louisiana
January 22, 2004

**GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
TEEN PREGNANCY PREVENTION PROGRAMS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE
CASH BASIS
AS OF JUNE 30, 2003**

Assets

Cash	\$ 1,001
Total Assets	<u>1,001</u>

Liabilities and Fund Balance

Fund balance	1,001
Total Liabilities and Fund Balance	<u>\$ 1,001</u>

See Independent Accountants' Report

**GREATER MOUNT OLIVE MISSIONARY BAPTIST CHURCH
TEEN PREGNANCY PREVENTION PROGRAMS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2003**

Receipts:

State of Louisiana, contracts and grants:

Department of Social Services, Office of Family Support	\$ 61,805
Interest income	55
	<hr/> 61,860

Expenditures:

Program services:

Fatherhood facilitator	8,401
Education coordinator	4,200
Program administrator	2,160
Teachers	8,401
Activities and field trips	1,576
Travel and transportation	2,291
Materials and supplies	5,778
Greater Mount Olive Missionary Baptist Church facilities and operating charges	7,309
Payroll taxes	2,751
Workers compensation	306
	<hr/> 43,173

Supporting services:

Administrators salaries and services	1,440
Office salary	2,100
Office expense	678
Accounting fees	1,600
Greater Mount Olive Missionary Baptist Church facilities and operating charges	3,132
	<hr/> 8,950

Total Expenses	<hr/> 52,123
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Changes in cash	9,737
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Cash overdraft at beginning of year	(8,736)
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Cash balance at end of year	<hr/> <u>\$ 1,001</u>
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See Independent Accountants' Report

SUPPLEMENTAL INFORMATION

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Management of
Greater Mount Olive Missionary Baptist Church
Baton Rouge, Louisiana

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Greater Mount Olive Missionary Baptist Church, the Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertions about Greater Mount Olive Missionary Baptist Church programs' compliance with certain laws and regulations during the year ended June 30, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Agreed-Upon Procedures

Federal, State, and Local Award

1. Procedure

Determine the amount of Federal, State, and Local Award expenditures for the fiscal year by grant and grant year.

Finding

Greater Mount Olive Missionary Baptist Church contracted with the Louisiana Department of Social Services to conduct teen pregnancy prevention activities for at risk youth in East Baton Rouge Parish. The original contract amount of \$75,000 was awarded for the period ended June 30, 2002, and was subsequently amended to include an additional \$37,500 through September 30, 2002 during fiscal year ended June 30, 2003. The contract was not renewed.

Expenditures during the fiscal year July 1, 2002 through June 30, 2003, were as follows:

<u>State Agreement Name</u>	<u>Appropriations Year</u>	<u>CFMS No.</u>	<u>Amount</u>
Teen Pregnancy Prevention	2002 - 2003	579020	\$ 61,805

See Independent Accountant's Report

2. **Procedure**

For each Federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements are selected.

Finding

Greater Mount Olive Missionary Baptist Church's Department of Social Service's contract was its only source of funding from a federal, state, or local agency. I selected twenty-five (25) disbursements including payroll transactions for examination.

3. **Procedure**

For the items selected in procedure 2, trace to supporting documentation as to proper amount and payee.

Finding

I examined supporting documentation for each of the selected disbursements and found that each payment was for the proper amount and made to the correct payee.

4. **Procedure**

For the items selected in procedure 2, determine if the disbursements were properly coded to the correct fund and general ledger account.

Finding

For the items selected in procedure 2, twelve(12) payments were not properly coded to the correct general ledger account. The payments involved payroll tax payments, contract services, and training costs. I reviewed the of transactions in these categories and proposed adjusting entries to correct miscoded items. The miscodings seem to have occurred because of the similarity of the general ledger accounts and nature of the disbursements.

5. **Procedure**

For the items selected in procedure 2, determine whether the disbursements received approval from proper authorities.

Finding

Inspection of documentation supporting each of the selected disbursements indicated approvals by the executive director. The program administrator/director approves expenditures and is a signor on all checks.

See Independent Accountant's Report

6. Procedure

For the items selected in procedure 2: For Federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements complied with the grant agreement, relating to activities allowed or unallowed, eligibility, and reporting.

Finding

Greater Mount Olive Missionary Baptist Church conducted a teen pregnancy prevention program and provided cultural enrichment and self-esteem activities for at risk youth in East Baton Rouge Parish.

Activities allowed or unallowed:

I reviewed the disbursements, selected in procedure 2, for types of services allowed or not allowed. All disbursements complied with the allowability requirements and were related either directly or indirectly to services rendered as describe in their agreement.

Eligibility

I reviewed the disbursements, selected in procedure 2, for eligibility requirements. All disbursements complied with the eligibility requirements because payments to individuals, consultants/contractors, and vendors were in accordance with the contract's budgeted costs and program services.

Reporting

I reviewed the disbursements, selected in procedure 2, for reporting requirements. All disbursements, except as indicated below, complied with the reporting requirement. The church was required to submit cost reimbursements invoices to the Department of Social Services to received contract funds. All disbursements, selected in procedure 2, were included in the cost reimbursement invoices submitted to the Department of the Department of Social services. The church over billed payroll taxes to the Department of Social Services, for the month ended June 30, 2002, paid July 31, 2002. The cost in questioned is approximately \$ 611.

7. Procedure

For the programs selected for testing in item (2) that had been closed out during the period under review, compare the close-out report, where required, with the entity's financial records to determine whether the amounts agree.

Finding

A close-out package was not required by the Department of Social Services.

See Independent Accountant's Report

Meetings

8. Procedure

Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meeting law).

Finding

Greater Mount Olive Missionary Baptist Church does not conduct open meetings

Comprehensive Budget

9. Procedure

For all grants exceeding five thousand dollars, determine that each applicable federal, state, or a local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Finding

Greater Mount Olive Missionary Baptist Church provided a comprehensive budget to the Louisiana Department of Social Services, the grantor agency, for the program previously mentioned. The budget and proposal specified the anticipated uses of the funds, duration of the program, and specific goals and objectives, by which the contract's performance could be measured.

Current Year Comments and Recommendations

10. Finding 03A - Disbursement Coded to Incorrect Account

Disbursements were coded to incorrect general ledger account. This can cause an incorrect evaluation of budget costs compared to actual costs, and distort funds available for expenditure by budget category.

Management's Response

The church will do more in-depth reviews of expenditure coding to insure they are recorded in the correct general ledger account.

Finding 03B - Report Filed after Due Date

The organization's report for fiscal 2002-2003 was delivered after the due date of December 31, 2003. The delay was caused because more time was needed to provide all information required than was anticipated.

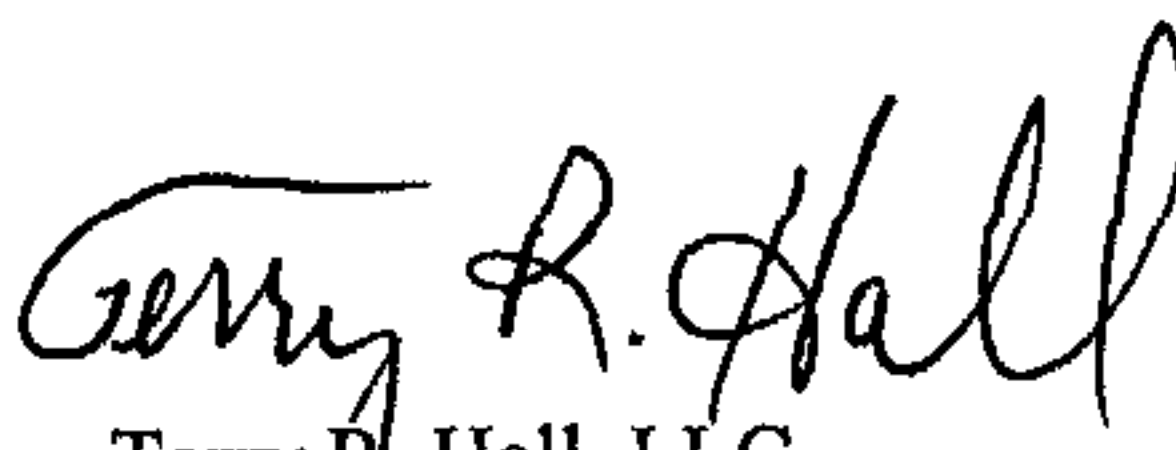
Management's Response

The church will plan for more advance preparation for future reporting.

See Independent Accountant's Report

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Greater Mount Olive Missionary Baptist Church, the Legislative Auditor of the State of Louisiana, and the applicable state grantor agency and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


Terry R. Hall, LLC
Certified Public Accountant

Baton Rouge, Louisiana.
January 22, 2004

See Independent Accountant's Report

**Greater Mount Olive Missionary Baptist Church
3155 Victoria Drive
Baton Rouge, La. 70805**

November 23, 2003

LOUISIANA ATTESTATION QUESTIONNAIRE

**Terry R. Hall, LLC
Certified Public Accountant
P.O. Box 80151
Baton Rouge, La. 70898**

Dear Sir:

In connection with your compilation of our financial statements for the Teen Pregnancy Prevention Program as of June 30, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of November 23, 2003..

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [X] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [X] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [X] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [X] No []

See Independent Accountant's Report

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

N/A Yes [] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [X] No []

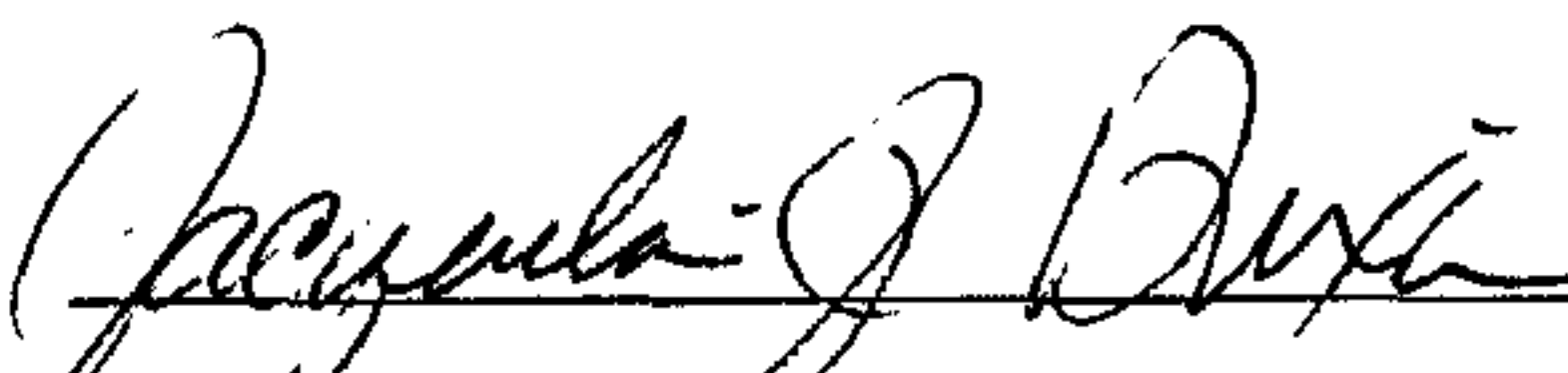
Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.


Jacqueline J. Dixon, Executive Director

11-23-03
Date

See Independent Accountant's Report